



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • (919) 733-4222 • No. 9-2003

Letter of Inquiry from the Board: What It Means

Although most licensees are familiar with the Board's duties of administering the Uniform CPA Examination and issuing CPA licenses to those individuals who meet the legal requirements, relatively few licensees or CPA firms have experience with the Board as an investigative and judicial body.

As an independent State agency responsible for protecting the public interest by monitoring the behavior and performance of CPAs and CPA firms, the Board reviews and investigates all alleged violations of the North Carolina Accountancy Statutes (NCGS) or the North Carolina Administrative Code

(NCAC), including the Rules of Professional Ethics and Conduct.

Alleged violations vary in nature from procedural violations, such as failure to accurately report continuing professional education (CPE) credits, to more serious violations such as embezzlement.

Depending on the severity of the violations, an investigation into the matter may begin at either the inquiry or case level.

If the alleged violations are brought to the Board's attention by a third-party complainant (an individual or entity separate from the Board), the Board staff,

in accordance with Board policy, opens a case against the licensee or CPA firm.

One of the first steps in any Board investigation is to contact the licensee or CPA firm to obtain information about the alleged violations.

The initial contact between the Board and the licensee or CPA firm is crucial because it sets the tone for the relationship between the Board and the licensee or CPA firm for the duration of the investigation.

Ann Hinkle, Manager of Professional Standards, who works closely with Noel L. Allen, Esq., the Board's Legal Counsel, and the Professional Standards Committee, says that licensees should not panic if contacted by a member of the Professional Standards staff.

Scott L. Cox Reappointed to Board

Governor Michael F. Easley has reappointed Scott L. Cox, of Charlotte, to the Board.

Cox, a Public Member who was initially appointed to the Board in 1995 and reappointed in 1998, will serve through June 30, 2004.

During his tenure with the Board, Cox has served as Secretary-Treasurer and has been a member of the Executive Committee.

He is currently Chair of the Personnel Committee and is a member of the Professional Education and Applications Committee.

Cox, who is a Vice President of Cameron M. Harris & Co., in Charlotte,

is a Chartered Property and Casualty Underwriter (CPCU), a Certified Insurance Counselor (CIC), and an Associate in Risk Management.

Cox is a member of the North Carolina Association of Staffing Professionals (NCASP) and is currently serving on the NCASP Board of Directors.

In addition, he is a current member and Past President of the Charlotte CPCU chapter. He has served as President of the Board of the Drug Education Center and is a former Board member of Safe Drive.

A native of Goldsboro, Cox received his Bachelor of Science degree in Engineering from NC State University.

Inquiry

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Disciplinary Actions

Danny Arthur Love, #17338

Concord, NC 08/25/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17338 as a Certified Public Accountant.
2. On December 16, 2002, Respondent, in lieu of prosecution on six counts of embezzlement, admitted in an Admission in Deferred Prosecution Case, File #02 Crs 51665-51670, that he embezzled \$72,769.00 from his employer.
3. Respondent has made restitution to his employer in keeping with his Deferred Prosecution Agreement, pursuant to which the district attorney dismissed all charges against Respondent.
4. Pursuant to 21 NCAC 8I. 0104, Respondent may apply for modification of discipline after five (5) years, at which time the Board may or may not consider such request within its discretion as it sees fit pursuant to the requirements and conditions of that rule.
5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's misappropriation of funds from his employer is a violation of

NCGS 93-12(9) and 21 NCAC 8N .0201 and 8N .0203.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Danny Arthur Love, is hereby permanently revoked.

Laurence Mark Simon, #18760

Englishtown, NJ 08/25/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent was the holder of North Carolina certificate number 18760 as a Certified Public Accountant.
2. Respondent, pursuant to a plea agreement with the United States Attorney for the District of New Jersey, has agreed to plead guilty to conspiring to commit securities fraud, wire fraud, and certifying false financial reports with the Securities and Exchange Commission (SEC) in violation of 18 U.S.C. § 371 and to making false statements to the SEC in violation of 18 U.S.C. § 1001 in the course of his employment at Medi-Hut, Co., Inc.
3. Respondent, in a Consent Order with the New Jersey State Board of Accountancy, consented to the revocation of his license to practice accounting as a CPA in the State of New Jersey.
4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)(a), (b), (d), and (e), and 21 NCAC 08N .0201, .0202(a), .0203(a), .0203(b)(1), and .0204(a).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate issued to Respondent, Laurence Mark Simon, is hereby permanently revoked.

Kendall L. Davis, #22118

Kendall L. Davis, P. C.

Hazelhurst, GA 08/25/03

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondents stipulate the following Findings:

1. Respondent Kendall L. Davis (hereafter "Respondent") is the holder of North Carolina certificate number 22118 as a Certified Public Accountant.
2. Respondent Kendall L. Davis, P. C. (hereafter "Respondent Firm") is a licensed certified public accounting firm in North Carolina.
3. During the period from March 31, 2000, through December 31, 2000, Respondent, by, through, and on behalf of Respondent Firm, audited eighty-seven (87) public housing authorities in six (6) states, including fifteen (15) housing authorities in North Carolina.
4. In November of 2001, the United States Department of Housing and

Urban Development's (HUD) Real Estate Assessment Center (REAC) – Quality Assurance team (QASS) conducted a quality assurance review of Respondent and Respondent Firm.

5. The QASS found Respondent and Respondent Firm in non-compliance with generally accepted auditing standards (GAAS), generally accepted government auditing standards (GAGAS), the Office of Management and Budget's (OMB) Circular A-133, and AICPA's Statements on Standards for Attestation Engagements (SSAE) as follows:

a. Audit work was performed by staff that did not have the technical training and proficiency as an auditor (AU §150.02, GAGAS 3.3-3.10).

b. Due professional care was not exercised in the performance of audit engagements (AU §230.01-.13, GAGAS 3.26).

c. Audit programs were not adequately updated and designed for the audit engagements (AU §311.05).

d. There was insufficient evidential matter to support the auditor's assertion that internal control had been assessed during the planning phase of the engagement (AU §311.03).

e. Timing of audit procedures was not considered in the planning of the audits (AU §311.05).

f. Determination type A and type B programs not made in accordance with OMB Circular A-133 (SOP 98-3 paragraph 7.1-.36, OMB Circular A-133 §520).

g. Analytical procedures were not used in planning the nature, timing, and extent of audit procedures (AU §329.01-.08).

h. Assessment of internal control did not conform to professional standards (AU §319.02).

i. Analytical procedures were not effectively used as an overall review of the financial information in the final review stage of the audit (AU §329.01-.05, AU §329.22).

j. Audit working papers did not conform to professional standards (AU §339.01-.09, GAGAS 4.34-4.38).

k. Sufficient competent evidential matter was not obtained to support management's financial statement assertions (AU §326.01-.08).

l. Inadequate disclosure not reported in accordance with professional standards (AU §508.41-.44).

m. Reporting entity disclosures did not conform to GAAP (GASB 14) and the independent auditor's report did not express a qualification for this departure (AU §431.03, §508.35-.42).

n. Financial statement presentation did not conform to GAAP (NCGAS-1 GASB 9, GASB 14) and the independent auditor's report did not express a qualification for this departure (AU §508.35-.42).

o. Financial statements presented for years 1999 and 2000 but audit report covered only 2000 (AU §508.08 and .65).

p. Attestation reports filed with REAC did not agree with the "hard copy" financial statements (AT §600.01-.32).

6. Respondents disputed, and dispute, the specific findings and conclusions of QASS.

7. Respondents have cooperated with the Board in the investigation of the complaint submitted by QASS and in responding to the circumstances and practices that are the subject of the findings and conclusions of QASS.

8. Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondents' actions as set out above, if proven at a hearing would constitute violations of NCGS 93-12(9)e and

21 NCAC 8N .0103, .0212, .0403, .0405, and .0406.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondents agree to the following Order:

1. Respondent and Respondent Firm are censured.

2. Respondent is required to, at all times, be present on site as the supervisor of all North Carolina housing authority audits while such audits are being performed by or on behalf of Respondent Firm.

3. Respondents shall submit to the Board at the acceptance of this Consent Order the names of all North Carolina public housing authority clients for whom Respondents are engaged to perform audits during the twelve months following entry of this Consent Order.

4. Respondents shall obtain a pre-issuance review of each report (including work papers) Respondent or Respondent Firm prepares for North Carolina public housing authority audit clients identified pursuant to Paragraph 3 above. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondents shall authorize and cause the pre-issuance reviewer to provide a copy of each pre-issuance review to the Board upon issuance.

5. Respondents shall reimburse the Board administrative costs incurred in the investigation of this matter. Said administrative costs shall be remitted with this signed Order.

Board Meetings

October 20

November 24

December 19

Meetings of the Board are open to the public except, when under State law, some portions of the meetings are closed to the public.

Unless otherwise noted, meetings are held at the Board's office in Raleigh and begin at 10:00 a.m.

Certificates Issued

At its August 25, 2003, meeting, the Board approved the following certificate applications:

Barbara Jean Adler	Christopher Daniel Longley
Andrea Harris Albertson	Robyn Brown McAdams
Derek L. Arnold	Howard A. McDonald
Lisa Turner Baker	Lyn D. McGee
Tonya Ann Bennett	John Donnell Meachum
Danny Franklin Blair	Sherri Renee Moore
Randy M. Bragg	Calton Lamar Morgan, Jr.
Christy Michele Brown	Jamie Bailey Naylor
Paul Hill Calhoun	Miriam Lee Nemetz
Brent Owen Carroll	George Curtis Noonan
Andrew Todd Carswell	Shon Patrick Norris
Selina Grace Carter	Matthew James Osborne
Sarah Jean Castellanos	Cindy Lynn Owens
C. Scott Childress	Dayle Edwin Plemmons
Kevin Michael Chipman	Emilie Leigh Rautus
Laine M. Cocca	William Noah Reynolds
Sabrina S. Conley	Toland Isaac Richard
Franklin Barrett Cooke	Paige Keenan Riley
Joshua Dillon Cox	Marsha A. Ritchie
Charles Morrison Creech, III	David Farris Savage
Raymond John Currie	Brian Keith Shackelford
Jan L. De Boom	Percy Excell Shaw, Jr.
Matthew Lawrence DeWald	C. Joy Shearer
Alicia Faith Fennel	Debra Ann Simms
Sarah Armstrong Fite	E. Alicia Marrow Smith
Christopher Neil Foulk	Lee Howard Stafford
Amy Bridgers Futrell	Raymond Samuel Staton
Catherine Lawson Green	Herbert Anderson Swindell, Jr.
Tyler Auburn Hall	Sherry Kay Teat
John Caldwell Hankins	Amy Bancroft Thabet
Sandra O. Herron	Gregory A. Thompson
Bradley Neal Hunter	Xianglai Wang
Deborah Young James	Ann L. Watkins
Michael Joseph Jauquet	Martha Grace Wayne
Stephen Glenn Kemp	April Keating Westmoreland
Christopher M. Keysor	John R. Wiley, Jr.
Stacy Elizabeth Koon	James Benjamin Wilkins
Walter Eugene Krajewski	Victor Lorne Williams
Daniel Aaron Leder	Ryan Robert Willoughby
Anna G. Lednev	Jennifer Beacham Worsley
Vanessa Thomas Lee	Daniel Farris Zeddy

AICPA Releases Candidate High Distinction Report

The following North Carolina candidates (listed alphabetically) have been named to the AICPA's *Candidate High Distinction Report* for the May 2003 Uniform CPA Examination:

Charles P. Brown
Lauren E. Dean
Michael J. Kuhn
Kristen Norris Rogers
Kristin M. Spell
Michael A. Tarver
Tyler W. Tetrick

These seven candidates were among the 120 highest-scoring candidates nationally who sat for and passed all four sections of the exam with a minimum grade of 80 on each section.

The candidates included in the *Candidate High Distinction Report* will be considered for the AICPA's Elijah Watt Sells Awards.

These awards, which were established by the Council of the AICPA in 1923 to honor Elijah Watt Sells—a founding partner of Haskins & Sells which later became the international firm Deloitte & Touche—are presented to the three candidates who pass all sections of the exam at one time and have the highest combined grades on all four sections.

CPE Sponsor Register

The Board's CPE Sponsor Register is available from the Board's web site, www.cpaboard.state.nc.us.

The Register is available in Portable Document Format (PDF); you must have the free Adobe Acrobat Reader installed on your computer to view or print the Register.

Licensees without Internet access may request a copy of the CPE Sponsor Register by contacting Martha Traina by telephone at (919) 733-1423.

Disciplinary Actions

**Thomas Richard Thompson, #22106
Darnell & Thompson, P.C.
Lawrenceville, GA 08/25/03**

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent Thomas Richard Thompson (hereafter "Respondent") is the holder of North Carolina certificate number 22106 as a Certified Public Accountant.
2. Respondent Darnell & Thompson, P.C. (hereafter "Respondent Firm") is a licensed certified public accounting firm in North Carolina.
3. During the period from March 31, 2000, through December 31, 2000, Respondent, by, through, and on behalf of Respondent Firm, audited forty-three (43) public housing authorities in eight (8) states, including at least two (2) housing authorities in North Carolina.
4. In August of 2002, the United States Department of Housing and Urban Development's (HUD) Real Estate Assessment Center (REAC) – Quality Assurance team (QASS) conducted a quality assurance review of Respondent and Respondent Firm.
5. The QASS found Respondent and Respondent Firm in non-compliance with generally accepted auditing standards (GAAS), generally accepted government auditing standards (GAGAS), the Office of Management and Budget's (OMB) Circular A-133, and AICPA's Statements on Standards for Attestation Engagements (SSAE) as follows:
 - a. Adequate technical training and proficiency as an auditor was not demonstrated. (AU §210.01-.05, GAGAS 3.3-3.10)
 - b. Due professional care was not exercised in the performance of audit engagements. (AU §230.01-.13, GAGAS 3.26)
 - c. Audit planning and audit programs did not conform to professional standards. (AU §311.03-.10)

- d. Determination of type A and type B programs were not made in accordance with OMB Circular A-133. (SOP 98-3 paragraph 7.1-.36, OMB Circular A-133 §520)
 - e. Analytical procedures were not used in planning the nature, timing, and extent of audit procedures. (AU §329.01-.08)
 - f. Analytical procedures were not effectively used as an overall review of the financial information in the final review stage of the audit. (AU §329.01-.05, AU §329.22)
 - g. Audit working papers did not conform to professional standards. (AU §339.01-.09, GAGAS 4.34-4.38)
 - h. Sufficient competent evidential matter was not obtained to support management's financial statement assertions. (AU §326.01-.08)
 - i. Assessments of litigations, claims and assessments were not performed in accordance with professional standards. (AU §337, AAG SLG 3.37)
 - j. Reporting entity disclosures did not conform to GAAP (GASBS-14) and the independent auditor's report did not express a qualification for this departure. (AU §431.03, AU §508.35-.42)
 - k. Pension disclosures did not conform to GAAP (GASBS-27) and the independent auditor's report did not express a qualification for this departure. (AU §431.03, AU §508.35-.42)
 - l. Financial statements contained material departures from GAAP and the independent auditor's report did not express a qualification for this departure. (AU §431.02, AU §508.35-.42)
 - m. The independent auditor's report issued did not conform to professional standards. (AU §508.07-.08)
 - n. Subsequent events were not evaluated in accordance with professional standards (AU §560.01-.12, ASL GU 17.22)
 - o. Attestation reports filed with REAL did not agree with the "hard copy" financial statements provided to the client.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss

this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0103, .0201, .0204, .0212, .0403, .0405, and .0406.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent and Respondent Firm are censured.
2. Respondent is required to, at all times, be present on site as the supervisor of all North Carolina housing authority audits while such audits are being performed.
3. Respondents shall annually submit to the Board the names of all audits to be performed for North Carolina housing authority clients.
4. Respondents shall obtain pre-issuance review of all North Carolina housing authority audits, including work papers, prepared by Respondent or on behalf of Respondent's firm. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent shall authorize and cause the pre-issuance reviewer to provide a copy of each pre-issuance review to the Board upon issuance.
5. Respondents shall reimburse the Board administrative costs incurred in the investigation of this matter. Said administrative costs shall be remitted with this signed Order.

Inquiry *continued from front*

"For the most part, when we contact a licensee, we are simply seeking information or perhaps clarification of information that the Board received," explains Hinkle.

"It does not mean that the Board presumes that the licensee has violated a statute or rule. We are simply trying to determine if the situation is or is not as it appears."

Says Hinkle, "One of the most common mistakes licensees and firms make when they are contacted by the Board is failing to respond to our request for information. If you are contacted by the Board, respond promptly."

Pursuant to 21 NCAC 8N .0206, "a CPA shall fully cooperate with the Board in connection with any inquiry it shall make. Full cooperation includes fully responding in a timely manner to all inquiries of the Board or representatives of the Board and claiming Board correspondence from the US Postal Service."

"Don't take the attitude 'if I ignore it, it will go away.' Failing to cooperate with the Board only creates more problems," Hinkle cautions.

If, based on the information gathered by the Professional Standards staff, it appears that the licensee is indeed in violation of a rule or statute, the licensee may be asked to explain his or her interpretation of the rule or statute and how that interpretation affected his or her actions.

Explains Hinkle, "If a licensee truly intended to comply with the rules and statutes, but his or her interpretation of the rule or statute resulted in an unintentional violation of that rule or statute, the Board may take that under consideration when determining what, if any, disciplinary action will be taken against the licensee."

[NOTE: Some rules have built-in disciplinary action, while other violations of statute or rule leave the disciplinary action to the Board's discretion.]

After staff and legal counsel have gathered pertinent information or evidence, the matter is referred to the Board's Professional Standards Committee. The Committee may recommend that more information be obtained about the matter, that the case be closed, or that the case continue forward.

The Committee does not determine guilt or innocence; it simply reviews the information to determine whether the allegations, supported by competent evidence, would warrant further action.

After receiving guidance from the Committee, staff and Legal Counsel may approach the licensee or CPA firm to negotiate a Consent Order.

Although Board staff and Legal Counsel negotiate the Consent Order, the Professional Standards Committee sets the guidelines for Consent Orders.

The majority of cases are resolved through a Consent Order because a Consent Order allows the licensee or CPA firm to have more input into the

discipline and gives the Board more latitude in achieving a balanced resolution.

If a settlement cannot be reached, a Public Hearing will be held.

At a Public Hearing, any parties involved in the matter may be asked to appear and testify, under oath, to the Board.

Based on the testimony and evidence presented during the Public Hearing, the Board will issue an Order that may be published in the *Activity Review*.

If the licensee or firm disagrees with that Order, the matter may then be appealed to Superior Court.

Although the Board is statutorily mandated to review and investigate alleged violations of the statutes or rules by a licensee or firm, each licensee or firm is given ample opportunity to affect the outcome of such an investigation and thereby, the disciplinary finding of the Board.

Reclassifications

Reinstatements

William Earle Brock #950

Douglas J. Campbell #29539

Howard R. Jones, Jr. #25148

Cathy Marie Bunyard Lanier
#20907

John Lawrence Schwarz #22069

Daphne Council Wagoner #17701

Reissuances

David James Hutchinson #18163

Teraesa Whitley Jones #18709

Kevin Michael Rose #26500

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive, or intend to receive in the future, any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A.0301(b)(23)].

Richard Ernest Parrott
Greenville, SC

NC Named to Exam Honor Roll

Following the release of grades for each administration of the Uniform CPA Examination, the National Association of State Boards of Accountancy (NASBA) announces an honor roll of jurisdictions whose candidates achieved passing grades on all sections at a rate higher than the national average.

North Carolina was one of 18 jurisdictions to achieve this distinction for the May 2003 exam. The complete list is as follows:

Arizona	Missouri
California	Montana
Colorado	Nevada
Florida	North Carolina
Georgia	Oregon
Illinois	Utah
Iowa	Vermont
Maine	Washington
Minnesota	Wisconsin

NC Licensees by Residency

AK	3
AL	58
AR	8
AZ	17
CA	108
CO	31
CT	32
DC	17
DE	11
FL	282
GA	500
HI	4
IA	5
ID	2
IL	53
IN	30
KS	22
KY	26
LA	8
MA	50
MD	93
ME	6
MI	38
MN	17
MO	17
MS	12
MT	2
NC	13,168
ND	1
NE	5
NH	8
NJ	100
NM	1
NV	6
NY	125
OH	63
OK	8
OR	5
PA	89
PR	1
RI	4
SC	561
TN	144
TX	147
UT	8
VA	426
VI	1
VT	4
WA	24
WI	19
WV	9
Other	49
TOTAL	16,428

Date of Report: 08/28/03

Inactive Status

“Inactive,” when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title “certified public accountant” nor does he or she allow anyone to refer to him or her as a “certified public accountant” and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

07/30/03	Steven Duane Allmond	Raleigh, NC
07/30/03	Eric Marohn	Smithfield, VA
07/30/03	Joseph James Kauder	Stamford, CT
07/30/03	Donna M. Blackman	Mitchellville, MD
07/30/03	Anne Taylor Hahn	Chesterfield, VA
07/30/03	Anita McDaniel Ellington	Thor, IA
07/30/03	Christine Cutler Whitten	Raleigh, NC
07/31/03	William Paul Patterson	Charlotte, NC
07/31/03	Barbara Austin Orr	Mooreville, NC
07/31/03	Jefferson Lee Barefoot	Roanoke, VA
07/31/03	Lora Benfield Lipe	Maiden, NC
07/31/03	Julie Elizabeth Wiegel	Cincinnati, OH
07/31/03	Dawn B. Sloan	North Miami, FL
07/31/03	Michael Joseph Bianchi	Acworth, GA
07/31/03	Alison Jackson Collins	High Point, NC
07/31/03	Adrienne G. Iademarco	Amelia, VA
07/31/03	John Leslie Cutler	Denver, CO
08/01/03	Amy E. Johnson	Charlotte, NC
08/01/03	Susie Myers-Der	Gaithersburg, MD
08/01/03	Andrew R. Holtgrewe	Cleveland, OH
08/05/03	Brenda Harrill Hendricks	Charlotte, NC
08/05/03	Elizabeth Rose Gwynn	Cramerton, NC
08/06/03	Lawrence Harry Anderson	Northport, NY
08/18/03	George Morris Gore	Fayetteville, NC
08/18/03	Ben F. White, Jr.	Cary, NC
08/31/03	Natalie Yvonne Bartlett	Stephens City, VA
08/29/03	Amanda Ozment Daniels	Holly Springs, NC

Moved? Changed Jobs? Let Us Know!

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

A “Notice of Address Change” form is printed on the back cover of each issue of the *Activity Review*.

A printable “Change of Address” form is also available from the Board’s web site (www.cpaboard.state.nc.us).

Licensees should mail, fax, or e-mail the change(s) to Alice Steckenrider (alicegst@bellsouth.net).

CPA firms should mail, fax, or e-mail the change(s) to Martha Traina (mtraina@bellsouth.net).

Exam candidates are encouraged to notify the Board of any address changes. Candidates can mail, fax, or e-mail the changes to Phyllis Elliott (pwelliot@bellsouth.net).



State Board of CPA Examiners

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Member, Mount Olive

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Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle

Certificate No. _____ Send Mail to ____ Home ____ Business

New Home Address _____

City _____ State _____ Zip _____

CPA Firm/Business Name _____

New Bus. Address _____

City _____ State _____ Zip _____

Telephone: Bus. () _____ Home () _____

Bus. fax () _____ E-mail Address _____

Signature _____ Date _____

**Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827**

Fax to: (919) 733-4209

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.